

ABSTRAK
ANALISIS PERSEPSI PEMILIK USAHA KOS
TENTANG PENGETAHUAN PERATURAN
PAJAK PENGHASILAN

Studi Kasus Pada Kabupaten Sleman

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Tujuan penelitian ini adalah untuk mengetahui pemahaman Pemilik usaha Kos di Kabupaten Sleman tentang Peraturan Pajak Penghasilan atas Persewaan Tanah dan Bangunan. Penelitian ini dilaksanakan pada bulan Mei sampai Juni 2006.

Populasi dalam penelitian ini adalah para Pemilik usaha Kos di Kabupaten Sleman, sedangkan sampel yang diteliti sebanyak 50 responden yang ditentukan dengan metode *purposive sampling*. Teknik pengumpulan data yang digunakan adalah melalui kuesioner dan wawancara, analisis yang digunakan adalah analisis deskriptif dengan menggunakan perhitungan *mean*, modus group dan standar deviasi. Pengujian validitas pertanyaan dalam kuesioner digunakan metode *Spearman-Brown (split-half)* dimana jika r_{hitung} lebih besar dari r_{tabel} maka pertanyaan dinyatakan valid, sedangkan nilai reliabilitas pada pertanyaan tentang ketentuan umum dan tata-cara perpajakan (X_1) sebesar 0,875, dan pertanyaan tentang Subyek dan Obyek Pajak Penghasilan (X_2) sebesar 0,848 dapat dinyatakan reliabel (andal) karena lebih besar dari 0,600.

Hasil analisis data menunjukkan bahwa nilai rata-rata pemahaman tentang ketentuan umum dan tata-cara perpajakan sebesar 2,31 dan nilai rata-rata pemahaman tentang Subyek dan Obyek Pajak Penghasilan sebesar 2,244 yang berarti bahwa 50 orang responden tidak paham tentang peraturan pajak Penghasilan atas persewaan Tanah dan Bangunan. Dengan demikian dapat disimpulkan bahwa Pemilik usaha Kos di Kabupaten Sleman tidak paham Tentang peraturan Pajak Penghasilan atas Persewaan Tanah dan Bangunan.

ABSTRACT
THE BOARDING HOUSE OWNERS' PERCEPTION ANALYSIS
ON INCOME TAX REGULATIONS UNDERSTANDING

A Case study at Sleman Regency

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The objective of the research was to know the understanding of the boarding house owners at Sleman regency on Income Tax Regulation of Land and Buildings rent. This research was conducted from May until June 2006.

The population of this research were boarding house owners at Sleman Regency, and this research took 50 respondents as samples determined with purposive sampling method. The data collecting methods used in research were questionnaire and interview, the analysis used was descriptive analysis by using mean, group mode and standard deviation calculation. The validity test method of the questions on the questionnaire was Spearman Brown (split-half) method where if $r_{calculate}$ was bigger than r_{table} thus the questions were considered valid, while the reliability value on the question about general regulation and tax rules (X_1) was 0,875, and on the question about Subject and Object of the Income Tax (X_2) was 0,848 that could be considered as reliable because it was more than 0,600.

The data analysis results showed that the average value of understanding on general regulation and tax rules was 2,31 and the average value of understanding on Subject and Object of the Income Tax was 2,244 which indicated that 50 respondents did not understand about Income Tax Regulations of Land and Buildings rent. In conclusion, the boarding houses owners at Sleman Regency did not understand about Income Tax Regulations of Land and Buildings rent.